IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.431 OF 1994

India Photographic Company Ltd., a company incorporated under the Companies Act, 1956 having its regd.office at 222, Dr.D.N. Road, Bombay-400 001. .... Petitioners

- Versus -

1. Municipal Corporation of Greater Bombay, having its office at Mahapalika Marg, Bombay 400 001.

2. The Deputy Collector & Assessor (Octroi), having office at Chhatrapati Shivaji Maharaj Market Building, 3rd Floor, Palton Road, Bombay-400 001. .... Respondents

Shri Pankaj Parsurampuria for the Petitioners.

Shri Vinod Mahadik for the Respondents.

CORAM: R.M.S. KHANDEPARKAR &
V.M. KANADE, JJ.

DATED: SEPTEMBER 06, 2005

ORAL JUDGMENT (Per R.M.S.Khandeparkar, J.):

1. Heard. The learned Advocate for the petitioners has fairly conceded that the petitioners do not press for the prayer clause (a) and restrict the claim for the prayer clause (b) and further has brought to our notice the decision delivered by the Division Bench of this Court in **Appeal No.284 of 1991 in Writ Petition No.3263 of 1990** {Municipal Corporation of Greater Bombay & others v. M/s. Mahalaxmi Chemicals Works} delivered on

29-7-1992 as well as various other orders passed thereafter including in **Writ Petition No.1957 of 1987 and Writ Petition No.3667 of 1988** {India Photographic Company & another v. Municipal Corporation of Greater Bombay} on 9-6-1994 as well as **Writ Petition No.2129 of 1992** {India Photographic Co.Ltd. v. Municipal Corporation of Gr. Bombay} on 13-4-1995 and in **Writ Petition No.1168 of 1990** {India Photographic Co. Ltd. & Anr. v. The Municipal Corporation of Greater Bombay} on 21-2-2002 dealing with similar issue which arose for consideration in the matter in hand.

2. The short point which is sought to be canvassed in the petition is that the respondents could not have discontinued the "N" Form facility which is available for the businessmen to get the consignment brought to Bombay Dock for being sent directly to the consignee outside Bombay and such facility being regarding non-liability to pay the octroi duty on such consignment, as the same is contrary to the statutory provisions as has been held by this Court in **Appeal No.284 of 1991** (supra) in the judgment dated 29-7-1992. The issue sought to be raised in the petition having been already dealt with in detail in the said matters referred to above, the petition is liable to be allowed in terms of the prayer clause (b). Hence, the petition is allowed in terms of the prayer clause (b). The rule is made absolute accordingly with no order as to costs.

3. At this stage, the learned Advocate for the respondents prays for stay. The question of grant of stay does not arise as the law on the point is well-settled. The prayer for stay is rejected.

(V.M. Kanade, J.) **(R.M.S. Khandeparkar, J.)**